Amendments to the Claims:

This listing of claims will replace all prior versions, and listing, of claims in the application.

Please AMEND claims 12 and 42 and CANCEL claim 32 without prejudice or disclaimer in accordance with the following:

1. – 11. (Cancelled)

12. (Currently Amended) A method of processing audio signals, wherein said audio signals comprise a first sub-signal and a second sub-signal, each of said sub-signals comprising N components, each of said N components representing a direction, said method comprising:

adding said sub-signals to form a sum-signal comprising N sum-components;

each of said sum-components being the sum component of components of said first and second sub-signals representing corresponding directions; and

subsequently rendering the sum-signal into a number of loudspeaker output channels and wherein said number of loudspeaker output channels is lower than N.

13. – 14. (Cancelled)

15. (Previously Presented) The method according to claim 12, wherein said audio signals are room processed signals.

16. – 27. (Cancelled)

28. (Previously Presented) The method according to claim 12, wherein the number of said N components is at least twenty (20).

29. – 30. (Cancelled)

31. (Previously Presented) The method according to claim 12, wherein each of said N components representing a direction are uncorrelated.

32. (Cancelled)

33. (Previously Presented) The method according to claim 12, wherein the number of said N components is at least ten (10).

34. (Previously Presented) The method according to claim 12, wherein said directions are three-dimensional directions.

35. (Previously Presented) The method according to claim 12, wherein said directions are angled in relation to a common reference plane and all of said directions to one side of the common reference plane have been placed with a substantially same angle in relation to the common reference plane.

36. (Previously Presented) The method according to claim 12, wherein said directions are placed on both sides of a common reference plane, where said directions are angled in relation to the common reference plane and all of said directions to one side of the common reference plane have been placed with a substantially same angle in relation to the common reference plane.

37. (Previously Presented) The method according to claim 35, wherein an angle of the directions on the one side of the common reference plane and an angle of the directions on the other side of said common reference plane are substantially equal.

38. (Previously Presented) The method according to claim 12, wherein said directions are distributed among all directions.

39. (Previously Presented) The method according to claim 12, wherein said directions are distributed with a larger proportion of directions in areas with a relatively high density of sound signals than in areas with a relatively low proportion of sound signals.

40. (Previously Presented) The method according to claim 12, wherein said directions are distributed with a larger proportion of directions in areas in which human perception of sound signals is relatively sharp.

41. (Previously Presented) The method of claim 12, wherein said first and second audio signal is decomposed to a signal comprising N directional components and according to an audio signal format comprising N components, each of said N components representing a direction, said N components being uncorrelated and said N components being defined according to a uniform or experience-based distribution.

42. (Currently Amended) A method of establishing a room response, wherein the room response is established on the basis of a rendered sum-signal and wherein the sum-signal is rendered on the basis of a method of processing audio signals, wherein said audio signals comprise a first sub-signal and a second sub-signal, each of the said sub-signals comprising N components, each of said N components representing a direction, said method comprising

adding said sub-signals to form a sum-signal comprising N sum-components, each of said sum-components being the sum component of components of said first and second sub-signals representing corresponding directions; and

subsequently rendering the sum-signal into a number of loudspeaker output channels and wherein said number of loudspeaker output channels is lower than N.